

## CHAPTER CXLIV.

## AN ACT TO RAISE REVENUE.

Assessment of  
taxes.

SECTION 1. *The General Assembly of North Carolina do enact*, That the taxes hereinafter designated, payable in the existing national currency, shall be assessed and collected under the rules and regulations prescribed by law.

Poll tax.

SEC. 2. On each taxable poll or male between the ages of twenty-one and fifty, except such poor and infirm persons as the county commissioners may declare and record fit subjects for exemption, there shall be annually levied and collected a tax of one dollar and five cents, the proceeds of such tax to be devoted to purposes of education as may be prescribed by law. If any poll tax shall not be paid within sixty days after the same shall be demandable, it shall be the duty of the sheriff, if he can find no property of the person liable sufficient to satisfy the same, to attach any debt or other property incapable of manual delivery due or belonging to the person liable, or that may become due to him before the expiration of the calendar year, and the person owing such debt or having such property in possession shall be liable for said tax.

Limitation of  
time.Objects of taxa-  
tion.

SEC. 3. The taxes hereinafter designated shall be applied to defray the expenses of the State government and to pay appropriations for charitable and penal institutions.

## CLASS I.

Classification of  
taxes.

SECTION 1. There shall be an *ad valorem* tax of twenty cents for the general fund on every one hundred dollars value of real and personal property in the State, subject